

House File 2481 - Introduced

HOUSE FILE _____
BY DEYOE

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to the authority of a county treasurer to refuse
2 renewal of a vehicle registration and collect taxes when the
3 vehicle owner owes delinquent taxes on certain property.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
5 TLSB 6290YH 82
6 md/nh/14

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1 1 Section 1. Section 321.40, Code Supplement 2007, is
1 2 amended by adding the following new subsections:
1 3 NEW SUBSECTION. 9. a. The county treasurer may refuse to
1 4 renew the registration of a vehicle registered to the
1 5 applicant if the county treasurer knows, from information
1 6 provided through the county system, as defined in section
1 7 445.1, that the applicant owns a mobile home or manufactured
1 8 home with delinquent tax owed to a county pursuant to chapter
1 9 435.
1 10 b. If the county treasurer refuses to renew the
1 11 applicant's registration, the county treasurer of the county
1 12 where renewal of registration is applied for shall collect the
1 13 delinquent tax for the county where the mobile home or
1 14 manufactured home is located. Upon payment of the required
1 15 amount for the delinquent tax including applicable fees and
1 16 penalties, an administrative fee as provided in section
1 17 331.557, subsection 3A, and the registration fee, the county
1 18 treasurer shall issue the registration to the person. The
1 19 county treasurer of the county where the mobile of manufacture
1 20 home is located shall cancel the registration restriction for
1 21 the person for each mobile or manufactured home parcel sold at
1 22 tax sale pursuant to chapter 446, except for those mobile or
1 23 manufactured home parcels sold at tax sale pursuant to section
1 24 446.19. The county treasurer shall cancel the registration
1 25 restriction for the person for each tax sale certificate of
1 26 title issued pursuant to section 435.25. The county treasurer
1 27 to whom the delinquent taxes are paid shall update vehicle
1 28 records to remove registration restrictions that have been
1 29 satisfied or canceled by the county treasurer.
1 30 NEW SUBSECTION. 10. a. In addition to all other remedies
1 31 and proceedings provided by law for the collection of taxes,
1 32 the county treasurer may refuse to renew the registration of a
1 33 vehicle registered to the applicant if the county treasurer
1 34 knows, from the information provided through the county
1 35 system, as defined in section 445.1, that the applicant is the
2 1 owner of record of a building or improvement with delinquent
2 2 tax owed to a county and the owner of the building or
2 3 improvement is a person other than the owner of the land on
2 4 which the building or improvement is located, pursuant to
2 5 section 428.4.
2 6 b. If the county treasurer refuses to renew the
2 7 applicant's registration, the county treasurer of the county
2 8 where renewal of registration is applied for shall collect the
2 9 delinquent tax for the county where the building or
2 10 improvement is located. Upon payment of the required amount
2 11 for the delinquent tax including applicable fees and
2 12 penalties, an administrative fee as provided in section
2 13 331.557, subsection 3A, and the registration fee, the county
2 14 treasurer shall issue the registration to the person. The
2 15 county treasurer to whom the delinquent taxes are paid shall
2 16 update vehicle records to remove registration restrictions
2 17 that have been satisfied or canceled by the county treasurer.
2 18 Sec. 2. Section 331.557, Code 2007, is amended by adding
2 19 the following new subsection:

2 20 NEW SUBSECTION. 3A. Collect an administrative fee from a
2 21 person applying for renewal of a vehicle registration for all
2 22 taxes collected by the treasurer pursuant to section 321.40,
2 23 subsection 9 or 10.

2 24 EXPLANATION

2 25 This bill amends Code section 321.40 by allowing a county
2 26 treasurer to refuse to renew a vehicle registration if the
2 27 treasurer knows, from information provided through the county
2 28 system, that the person owes delinquent taxes on a mobile or
2 29 manufactured home, or on a building or improvement owned by a
2 30 person other than the owner of the land on which the building
2 31 or improvement is located. If the county treasurer refuses
2 32 registration renewal, the treasurer is required to collect the
2 33 delinquent taxes on behalf of the county where the taxes are
2 34 owed prior to renewing the registration.

2 35 The bill also provides a county treasurer with the
3 1 authority to collect an administrative fee for all taxes
3 2 collected by the treasurer from a person applying for renewal
3 3 of a vehicle registration.
3 4 LSB 6290YH 82
3 5 md/nh/14.1